**23. Abolition of the duty on copra and cocoanut husk and recoupment of the loss thereby sustained by enhancing the tax on cocoanut trees.**

*Mr. V. R. Kochunni Vaidyan* (Member, Nominated) pleaded strongly for the abolition of the duty on copra, cocoanut oil, cocoanut fibre, coir, etc., in the interests of the persons who were engaged in the manufacture of those articles. The imposition of duty on the above articles, the Member stated, was a serious obstacle to the steady development of the coir and coir-matting industries in the country. Owing to the rise in the prices of those articles consequent on the heavy export duty imposed, the dealers were not able to sell them in other countries with any advantage. He drew the attention of the Government to the fact that, since the persons engaged in the manufacture of cocoanut oil, cocoanut fibre and coir mats were generally poor with no substantial capital, they should not be burdened with duties on such articles and suggested that, with a view to make up for the loss of revenue under those heads, the tax on cocoanut trees might be suitably enhanced.

*Dewan's reply.*—I am afraid that the Member's proposal is economically unsound, and I do not know if the land-holding population of the country will support it. The trend of modern finance is to lighten the burden on land and to remove all impediments to the investment of capital with a view to improve it, so much so that it would be a matter for serious consideration whether the tax on trees should not be altogether abolished when we take up re-settlement operations. The duty in question is an indirect tax which comes from the pockets of the foreigners who purchase these articles of export and not the people who consume those articles in this country.

## III. PROTECTION.

### Legislation, Criminal and Civil Justice.

**24. The Ezhava Bill.**

*Mr. S. Kumaravelu Panikkar* (Member, Nominated) said that Ezhavas were following the Makkathayam law of inheritance in their original homes in British India and that it was only after their settlement in Travancore that they adopted the Marumakkathayam law through their contact with the people of the country. This latter system of inheritance was the cause of their degradation. In thanking the Government for the appointment of a Committee for the consolidation and establishment of the law governing the marriage and inheritance of Ezhavas on a stable basis, the Member submitted that the Ezhava Bill did not fully represent the view of the majority of witnesses examined by the Committee. Lest the interests of the community concerned should be adversely affected by the halting provisions embodied in the Bill, he suggested that the resolution of the S. N. D. P. Yogam to introduce the system of individual partition and the Makkathayam law of inheritance might be accepted by the Government and the Ezhava Bill amended accordingly.

*Dewan's reply.*—The Bill is now before the Legislative Council. It has been reserved for consideration by the new Council which will be a larger one than the old Council and will have a non-official majority also. Your representation will be referred to the new Council for consideration.

**25. Necessity for introducing a law to regulate succession and inheritance among Pulayas.**

*Mr. Kurumban Daivathan* (Member, Nominated) submitted that the subject of his representation was the same as the one which he had brought forward in the previous years, viz., the need for enacting a law to regulate inheritance and succession amongst Pulayas. The argument urged against his proposal was that Pulayas had no landed property. But of late some of them had been acquiring property as a result of the liberal and enlightened policy of the Government in ameliorating their material condition and according them concessional treatment in the matter of acquisition of *puduval* lands. He then detailed the various difficulties experienced by them for

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